

**ACCT 2020**  
**ACCOUNTING PRINCIPLES II (Managerial Accounting)**  
**Maymester 2019 Syllabus**

**INSTRUCTOR:** Anne Grieser, CPA (MI)  
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**CLASS TIME:** MTuWTh 8:00am – 11:50am  
**Classroom:** BLB 005

**OFFICE HOURS:** Monday-Thursday 12:00-1:00 pm  
And by appointment

**TEXT:** Braun & Tietz, Managerial Accounting 4e, Pearson Education,  
Pearson MyAccountingLab (MAL).

**COURSE PREREQUISITE:** ACCT 2010 with a grade of C or better.

**COURSE DESCRIPTION:** Study of the use of accounting information for business decision making. Topics include: cost behavior analysis, cost-volume-profit relationships, and the identification of costs relevant to the decision making process. Students are introduced to various cost system designs, standard costs, variable costing, operational budgeting, and decision making in decentralized business. NOTE: This course may not be taken more than twice at UNT.

**COURSE OBJECTIVES:** This course is intended to give you tools to run your business. Course emphasis is on the identification and assignment of product cost, operational budgeting and planning, cost control, and management decision making. Upon completion of this course, you will be able to discuss and analyze the following topics:

- Product and service costing.
- Cost behaviors and cost-volume-profit relationships.
- Operational budgeting and performance evaluation.
- Relevant costs for management decision making.
- Capital budgeting methodologies

**PERFORMANCE EVALUATION:** Your course grade will be weighted as follows:

Engagement	5.00%
Homework	15.00%
Quizzes	10.00%
Mid-term Exam	30.00%
Final Exam	40.00%
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	100.00%

## **ENGAGEMENT:**

Engagement is a measure of whether you are taking the actions that students take to succeed. You will begin (and hopefully end) the semester with part of your final grade already earned. The key to engagement is time management, self-discipline, and a growth mindset. To maintain this score, you will:

1. Attend class on a regular basis.
2. Participate in-group discussions.
3. Use technology appropriately (if you pick up your cell phone or other device when the rest of the class is not using their tech, then your body is in the classroom, but your mind is not – you are not engaged).
4. Score more than 60% on in-class iClicker polling quizzes.
5. Exhibit appropriate classroom behavior

**EXAMS:** We will have a midterm exam over chapters 2, 3, 4, and 6 and a comprehensive final exam.

Please note the following:

- a. Exams will be administered in the Testing Center, Sage Hall, Room 330. Calculators will be provided.
- b. The mid-term exam will be on May 20. The final exam will be on May 30. Please be advised that the dates are subject to change. Any change will be announced in class as well as via an Announcement on Canvas.
- c. Turn off and remove from your desk all cellular phones. Remove all phone ear pieces and/or Blue-Tooth devices. You may not use your wireless phone as a calculator or as a time piece on exam days. These items must be put in your bag and cannot remain on your person.
- d. No digital/smart watches or internet-enabled eyewear are permitted. These items must be put in your bag.
- e. ***Anyone caught with a prohibited device on their person will, at a minimum, receive a zero for the exam. If your cell phone rings during an exam, even if it is in your bag, will at a minimum result in a zero for the exam. I reserve the right to assign an overall grade of Failing for any exam protocol infractions.***
- f. You may not use your own calculator on the exam. An on-screen calculator or four function calculator will be made available with the exam.
- g. No books or notes may be used during exams. All material you bring will need to be put at the front of the classroom. Any words or letters written on your hand will be considered cheating.
- h. I will supply all “scratch” paper.
- i. I reserve the right to seat and/or re-seat any student before or during an exam.

- j. Place your student ID or driver's license on the right side of your testing station.

**CLASS PREPARATION:** Read and study the chapter before class.

**PEARSON MY ACCOUNTING LAB:** We use My Accounting Lab (MAL) to manage our assignments. You will access MAL through Canvas. Assignment due dates are indicated in multiple areas of MAL. MAL has a variety of additional aids to help you master the material, such as the Study Plan and Diagnostic Study Modules.

**QUIZZES:** We will take a quiz over each chapter.

**CLASS DISCUSSION PROBLEMS:** We will go over the class discussion exercises listed in the Schedule spreadsheet posted in Canvas. These exercises will contribute to building your knowledge and skill set so you will be successful on the homework, quizzes, and exams.

**HOMEWORK PROBLEMS:** Homework problems are assigned for each chapter. Monitor the due dates and times listed in MAL closely.

You have a maximum of 5 attempts on the assignment. If you do not complete the assignment by the due date, you may complete it with a reduction of 30% on those problems completed after the due date. No additional work can be done on homework after Wednesday, May 30<sup>th</sup>.

If you have technical problems with MAL at any time, **contact the Pearson helpdesk** immediately to attempt to resolve the problem. A link to MAL support is provided in Canvas. Pearson Technical Support will give you an incident number. If you need with MAL **will not be able to receive further assistance from the Instructor or the Pearson UNT Representative if they do not have a related incident number documenting the work previously done by the Pearson technicians on their Incident.**

**POLLING BONUS:** Students who correctly answer 90% or more of the polling questions earn 1% on the semester grade.

Download the iClicker app to your device and choose SUM19 ACCT 2020.001-Grieser.

**CLASS ATTENDANCE AND PARTICIPATION:** Attendance will be taken daily. Missing a Maymester day is equivalent to missing three days of a regular term. Students with three unexcused absences will receive one grade letter reduction from their overall grade. Non-participation is also considered an absence. **Getting less than 50% on the day's polling, using a cell phone or other electronic device without authorization, leaving class early, not displaying a name card, or not participating in class discussions are indications of non-participation.**

**EXCUSED ABSENCES BASED ON RELIGIOUS BELIEFS or UNT SPONSORED ACTIVITIES:** A student who misses an examination or other assignment due to the observance of a religious holy day or required attendance at a UNT School sponsored event (i.e. student athletes, etc.) will be given the opportunity to complete the work missed. To be eligible for this opportunity, the student must notify me **in writing** of exams scheduled on dates they will be absent. Notification must be made within the second class day (May 14) by written correspondence, delivered to me, and acknowledged as received by me.

**CHEATING:** Honesty and integrity are very important characteristics of any business person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your discontinuance in this course with a grade of F and could lead to expulsion from the University. Failure to abide by the university's rules regarding academic dishonesty will not be tolerated in this course. University policy regarding this matter is a part of the UNT Code of Student Conduct and Discipline and can be found in the UNT Policy Manual, Vol. III, No. 18.1.11, and in the Student Handbook. The university's academic integrity policy can be found at <https://policy.unt.edu/sites/default/files/06.003.pdf>.

**DROPPING THE CLASS:** University policy relative to dropping the class will be followed. **May 15, 2019**, is the last date you can drop with a "W". **May 23th, 2019** is the last day to drop the course.

**AMERICANS WITH DISABILITIES ACT (ADA):** If you requires ODA accommodations, please consult with me during the first week of the semester. As a faculty member, I will provide "reasonable accommodation" to any student with a disability, so as not to discriminate on the basis of that disability. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. I assure you that all conversations and other communications will be kept protected and confidential and disclosed only on a need-to-know basis.

**STUDENT PERCEPTIONS OF TEACHING (SPOT):** The Student Perceptions of Teaching Effectiveness (SPOT) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SPOT to be an important part of your participation in this class.

**CANCELLATION OF CLASSES:** In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Such information will be provided to the local broadcast media and posted on the UNT homepage. If the campus has not been closed, I will hold class. You must use your own judgment with regard to your personal safety in coming to campus.

**CANVAS:** You will access MAL and other course materials on Canvas. Access Canvas at <https://unt.instructure.com> Email communications will use your university email address provided in Canvas.

### **COMMUNICATING WITH YOUR INSTRUCTORS**

I, and the instructors of your other courses, want to be responsive to you when you reach out to me for my assistance. If you will adopt the following suggestions, I will have a better chance of helping you in an effective and timely manner:

- If you email me, do not assume that I received your email unless I confirm receipt. Please type "ACCT 2020 and your section number (or class time) in the email subject line.

- When leaving me a phone message, please speak clearly and slowly and make certain to leave me a number and time when I can return the phone call.
- When you see me in my office, it will be helpful for you to remind me of your name and the section you are in.

**STUDENT HELP & TUTORING:** The Accounting lab is available for help with course concepts and calculations. It is located in BLB 007. **Maymester hours are from 8am-7pm Monday-Thursday and 12:00pm to 5 pm on Fridays.** The UNT Learning Center also offers a tutoring service for the course (<https://learningcenter.unt.edu/tutoring>).

**TENTATIVE SCHEDULE:**

<b>Class</b>	<b>Date</b>	<b>Day</b>	<b>Chapter</b>	<b>Topic</b>
1	5/13	Mo	2	Foundations
2	5/14	Tu	3	Job Costing
3	5/15	W	4	Activity Based Costing
4	5/16	Th	6	Cost Behavior ( <b>Note: Skip Ch 5</b> )
5	5/20	M	Midterm Exam	
6	5/21	Tu	7	Cost-Volume-Profit Analysis
7	5/22	W	8	Relevant Costs for Short-Term Decisions
8	5/23	Th	9	Master Budget
	5/27	M	No class - Memorial Day	
9	5/28	Tu	10	Performance Evaluation
10	5/29	W	11	Standard Costs and Variances
11	5/30	Th	Final Exam	